



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ADOPTION OF INTERPRETIVE STATEMENT

Excise Tax Advisory 2002.16.179 – Low-density light and power utility deduction

This announcement of the adoption of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued a revised Excise Tax Advisory 2002 (Low-density light and power utility deduction). This advisory explains the public utility tax deduction provided by RCW 82.16.053 to qualifying power and light businesses.

RCW 82.16.053 requires that the Department determine the state average electric power rate each year and inform taxpayers of this rate. This rate is used by the power and light business to compute the amount of the deduction. This document updates the information to provide the rate to be used for the period of July 2004 through June 2005.

A copy of this advisory is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx>. Alternatively, a request for a copy of this advisory may be directed to:

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